Amendments to the Specification

Please replace the abstract with the following amended abstract:

A semiconductor device and a method of fabricating the same suppress a substrate floating effect without causing lowering of a degree of integration. The semiconductor device has a Silicon-On-Insulator structure which includes a semiconductor layer formed on an insulator, and has at least one MOSFET element. The MOSFET element ~~comprises~~ includes a source region; a drain region which is opposed to the source region; a body region disposed between the source and drain regions; a gate region positioned on or close to a surface of the body region, so as to form an electrically conducting channel in the body region; and an extracting region being in contact with both of the body region and the source region. The extracting region has a conductivity type which is the same as a conductivity type of the body region and has a concentration higher than that of the body region.